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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
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INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
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## MEMORANDUM

**TO:** Library Directors

**FROM:** Dan Jones, Assistant Budget Director

**SUBJECT:** Library Capital Projects Fund (IC 36-12-12) *DJ*

**DATE:** June 26, 2013

## INTRODUCTION

The purpose of this Bulletin is to outline the provisions governing the Library Capital Projects Fund ("LCPF"). This Bulletin supersedes all previous LCPF Bulletins and includes a Glossary of Terms and guidance for completing the LCPF Summary Page.

**PLEASE NOTE:** This memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

The LCPF is a fund for which a Library District may levy property taxes to be used to pay for the following (IC 36-12-12-2):

- a) a facility used or to be used by the Library District, including:
  - 1) Planned construction, repair, replacement or remodeling;
  - 2) Site acquisition;
  - 3) Site development; and
  - 4) Repair, replacement or site acquisition that is necessitated by an emergency;
- b) the purchase, lease, or repair of equipment to be used by the Library District; and
- c) the purchase, lease, upgrading, maintenance, or repair of computer hardware or software.

Before a Library board may collect property taxes for an LCPF in a particular year, the Library Board must, **after January 1 and before May 15** of the immediately proceeding year (IC 36-12-12-3):

- a) hold a public hearing on a proposed Library Capital Projects Plan ("Plan");
- b) pass a resolution to adopt a Plan; and
- c) submit the Plan for approval or rejection by the appropriate fiscal body.

## TIMELINE FOR ESTABLISHING AN LCPF

Steps 1 through 4 must be completed after January 1 and before May 15 (IC 36-12-12-3).

- 1) The Library board prepares a proposed LCPF Plan and LCPF Plan Summary in the year **before** the taxes are to be collected. This Plan must specify anticipated expenditures along with revenue estimates, tax rates to be charged, and estimated assessed valuation. The Plan must apply to at least the three years immediately following the year the Plan is adopted. The format of the LCPF Plan is included in this memo. The library board may, for each year in which a Plan is adopted, impose a property tax rate that does not exceed **\$0.0167** per \$100 of assessed valuation as provided by IC 36-12-12-10. The LCPF levy is within the maximum property tax levy limit.
- 2) Pursuant to IC 36-12-12-3, the Library board must give at least a ten-day Notice of Public Hearing on the proposed LCPF Plan. A sample of the hearing notice advertisement is included in this memo. **The notice of the public hearing shall be published one time in two newspapers published within the Library District at least ten days before the date of the hearing.** If there are not two newspapers published within the Library District, publication in one newspaper published within the Library District is sufficient (see IC 5-3-1-4). This notice must specify planned expenditures and Allocations for Future Projects, estimates of revenue, proposed tax rates, and estimated assessed valuation for a minimum of three years.
- 3) Pursuant to IC 36-12-12-4, after considering the comments and contentions presented at the public hearing, the Library board may pass a resolution to adopt the proposed Plan. The secretary of the Library board shall submit a copy of the Plan to the appropriate fiscal body **not later than ten days after the Library board passes the resolution**, along with a certificate stating that the submission is a complete transcript of the proceedings to adopt the Plan. The following documents should be maintained in the Library offices for public inspection:
  - a) a certified copy of the Plan adopted by the Library board;
  - b) proper proofs of publication; and
  - c) a copy of the Library board's resolution adopting the Plan.
- 4) Under IC 36-12-12-4, the fiscal body shall hold a public hearing on the Plan not later than 30 days after receiving a certified copy of the Plan. This hearing should be advertised one time at least ten days prior to the hearing in accordance with IC 5-3-1-2 and 4. The advertisement should include the date, time, and location of the hearing, but does not need to include the complete Plan summary. Sample fiscal body notices are included in this memo. The appropriate fiscal body, as specified in IC 36-12-12-4, is:
  - a) The Town Council if the Library District is located entirely within the corporate boundaries of a town.
  - b) The City Common Council if the Library District is located entirely within the corporate boundaries of a city.

- c) The Township Advisory Board if the Library District is not located entirely within the corporate boundaries of a city or town but is located entirely within the corporate boundaries of a Township.
  - d) The Common Council of each county in which the Library District is located if the Library District is not located entirely within the corporate boundaries of a city, town, or single township.
  - e) The City-County Council if the Library District is not located entirely within the corporate boundaries of a city, town, or township and is located in a county with a consolidated city.
- 5) The fiscal body will either reject or approve the Plan **before August 1** of the year the Plan is received (IC 36-12-12-4) (See sample RESOLUTION OF APPROPRIATE FISCAL BODY form included in this memo). If the Plan is approved by the fiscal body, the Library board shall publish a Notice of Adoption as required by IC 36-12-12-5 and in accordance with IC 5-3-1-2(i) (meaning one time within 30 days after the date of the adoption). Ten or more taxpayers who may be affected by the Plan may file a petition with the county auditor setting forth the taxpayers' objections to the Plan. The county auditor shall immediately certify the petition to the Department of Local Government Finance ("Department").
  - 6) The Department will, within a reasonable time, fix a date for a local hearing on the petition filed. The hearing will be held in a county in which the Library District is located and the Department will notify:
    - a) the Library board, and
    - b) the first ten taxpayers whose names appear upon the petition.

This notice will be given at least five days before the date of the hearing (IC 36-12-12-6).

- 7) After a hearing on the petition, the Department will certify its approval, disapproval, or modification of the Plan to the Library Board and the county auditor. The action of the Department with respect to the Plan is final. The Library board or a taxpayer who signed the objection petition may appeal the Department's decision to the Tax Court not more than 45 days after the Department certifies its determination (IC 36-12-12-7).
- 8) If no objection petition is filed with the county auditor, **within seven days following the close of the 10-day objection period, the unit must submit proofs of publication of the Notice of Public Hearing and Notice of Adoption, along with a copy of the resolution establishing the Plan, a copy of the Plan, and a copy of the county auditor's Certificate of No Remonstrance to the Department.** Upon receipt, the Department will issue a determination approving, modifying, or denying the Plan. Please note that it is the Library's responsibility to obtain the auditor's Certificate of No Remonstrance from the county auditor and forward it to the Department.

## **BUDGET APPROVAL**

In addition to annually adopting the Plan, the Library District must incorporate the Plan into the Library budget and advertisement for the ensuing year in accordance with IC 6-1.1-17 to receive funding. All budget forms are to be used in preparing the annual budget for the LCPF. Budget Form 4-B is commonly referred to as the 16-line statement. Line 1 of Form 4-B is the annual budget appropriation for the ensuing year. Items 1 through 6 of the Plan Summary Page are to be included on Line 1 of Form 4-B. The Allocation for Future Projects (Item 7 of the Plan Summary Page) is included on Line 11 of Form 4-B. Line 11 is referred to as the operating balance.

The Library board will advertise and adopt the appropriations and levy for the LCPF annually, consistent with the budget calendar. Even though the rate is not advertised with the annual budget, it must be adopted in the Plan and included on Budget Form 4B.

The Library board will supply to the Department copies of the Plan and Department-approval determination for review of the annual budget. The budget certification issued by the Department will approve LCPF appropriations, tax rates, and levies where they are consistent with an approved Plan.

## **EMERGENCY AMENDMENT OF PLAN**

Indiana Code 36-12-12-9 allows a Library board to amend its Plan because of an emergency. Under IC 36-12-12-1, "emergency" means:

- a) when used with respect to repair or replacement due to damage from a fire, flood, windstorm, mechanical failure of any part of a structure, or other unforeseeable circumstance; and
- b) when used with respect to site acquisition, the unforeseeable availability of real property for purchase.

The Plan may be amended due to an emergency to:

- a) provide money for the purposes of repair or replacement due to damage or for site acquisition; or
- b) to supplement money accumulated in the Emergency Allocation of the Plan.

The following steps must be completed to amend a Plan:

- 1) When an emergency arises and the need for funds exceeds the amount accumulated in the Emergency Allocation, the Library board must immediately apply to the Department for a determination that an emergency exists. The Department should be notified by telephone and in writing (preferably by fax or email) of the Library's request for approval of an amendment to its Plan. The request for a determination should include identification of where in the library system the emergency occurred, a description of the emergency, the proposed amendment, and the changes and additions to the expenditures and revenue by Plan year necessary to amend the Plan. The Library director may contact the Assistant Director of the Budget Division at (317) 232-0651 regarding the amendment. Determination requests may be faxed to the Department at (317) 974-1629.

- 2) After the Department issues its determination that an emergency exists, the Library board will amend its Plan at a meeting properly advertised pursuant to the Open Door Law and forward its resolution to the Department. The amendment is not subject to the deadlines and procedures for adoption of the original Plan. The resolution must reduce a designated project(s) and increase the Emergency Allocation. If the amendment requires use of any part of the Allocation for Future Projects, the library will also need to process an additional appropriation.
- 3) The resolution is subject to modification by the Department. An amendment adopted may require the payment of eligible emergency costs from:
  - a) money accumulated in the LCPF for other purposes; or
  - b) money to be borrowed from other funds of the Library board or from a financial institution.
- 4) The amendment may also provide for an increase in the property tax rate for the ensuing budget year for the LCPF to restore money to the fund or to pay principal and interest on a loan. Before the property tax rate may be increased, the Library board must submit a Plan containing the increase to the appropriate fiscal body and obtain the approval of that fiscal body as provided in IC 36-12-12-4. **The increase in the property tax rate for the LCPF is effective for property taxes payable for the year next certified by the Department. However, the rate is not to exceed the maximum rate established by IC 36-12-12-10 and the levy is considered within the maximum levy controls.** Loan repayments and other debts will be given a debt service levy, which falls outside the maximum levy controls.

#### COMPUTER REPAIR PERSONNEL

A Library may adopt a Plan to pay for the services of full or part-time computer repair personnel. These items should be incorporated into Item 6 on the LCPF SUMMARY (purchase, lease, updating, maintenance, and repair of computer hardware or software).

#### ALLOCATION FOR FUTURE PROJECTS

The Allocation for Future Projects allows the library to levy property taxes in a current year for expenditure in a future year, **if the specific use is identified in the Plan**. Taxpayers and the Department should be able to clearly determine the proposed use and cost of the future project. When preparing the ensuing year's LCPF budget, the Allocation for Future Projects should be included in Line 11 of Budget Form 4-B. It should not be appropriated, since its expenditure is planned for a future year, as documented in the Plan.

#### APPROPRIATION IN A YEAR EARLIER THAN PLANNED

An opportunity also exists to convert the projects planned for the future years of the Plan into a current appropriation during the current budget year of the Plan.

The following conditions apply:

- a) the Plan must be specific as to the need to be addressed and the manner in which it will be addressed;
- b) the Library must proceed with an additional appropriation. The Notice to Taxpayers

- of the additional appropriation must state the fund name, a description of the project and the project cost; and
- c) this course of action results in the appropriation of all or part of the Plan's current year Allocation for Future Projects.

### **PLAN FORMAT**

The Plan **must be prepared annually** using the following format:

- 1) General description of the Library District:
  - a) Library taxing district area;
  - b) name and location of Library, including contact person's name, address, phone number, and e-mail address;
  - c) composition of the governing body;
  - d) number of employees;
  - e) current annual budget in Operating, Library Improvement Reserve ("LIRF") and Bond and Interest Redemption ("BIRF") funds, and LCPF; and
  - f) current annual property tax rates and levies for all funds.
- 2) Listing of present facilities operated and maintained by the Library District:
  - a) with respect to each facility:
    - 1) name and location;
    - 2) year constructed, leased, or rented;
    - 3) estimated current value; and
    - 4) detailed evaluation of condition; and
  - b) identification and description of all land owned for future needs.
- 3) Library Service Area:
  - a) area in square miles;
  - b) population served; and
  - c) annual statistics of service (i.e., circulation of materials, collection size, hours of service, etc.).
- 4) Anticipated LCPF resources that will be available for the term of the Plan. For each year of the Plan (show also on the Plan Summary Page), include the following:
  - a) sources and amounts of anticipated income;
  - b) amount of revenue to be retained for expenditures proposed for a later year;
  - c) projected assessed valuation of the Library District for each year of the Plan; and
  - d) projected tax rates and levies for the LCPF based on the above assessed valuations.
- 5) Proposed use of the LCPF:
  - a) includes, by Plan year and location, the proposed expenditures from the fund for all specific uses within the following areas:
    - 1) planned facility needs:
      - a) new construction;
      - b) repair;

- c) replacement;
  - d) remodeling; and
  - e) lease or rental of existing real estate;
- 2) acquisition of real property;
- 3) site development;
- 4) Emergency Allocation (repair or replacement necessitated by emergency or for site acquisition);
- 5) purchase, lease, repair, and maintenance of equipment:
  - a) administration;
  - b) public use;
  - c) mechanical; and
  - d) furniture.
- 6) Computer hardware and software:
  - a) purchase, lease, or upgrading; and
  - b) maintenance and repair.

B) Includes, by Plan year, location and project or specific purpose of allocation for proposed expenditures beyond the upcoming budget year (Allocation for Future Projects).

**Failure to comply with the above format may be cause for denial of the proposed Plan.**

### **DISCONTINUING THE LCPF**

The General Assembly combined the library operating fund and the LCPF for purposes of performing the maximum levy calculation. As a result, little incentive remains for a library to undergo the annual process of updating and adopting a new Plan. A library may decide to discontinue the planning process and combine the remaining LCPF balance with the operating fund balance or the rainy day fund balance, or both.

The procedure for closing the LCPF is to not prepare a new Plan for the ensuing budget year. The existing fund and the certified budget remain in existence until year-end. Both revenues and expenses may be posted to the fund until year-end. In fact, the fund must remain active to receive the final tax distribution, which is typically in December. After the final tax settlement, the fiscal body of the Library may adopt an ordinance to close the fund and transfer the remaining fund balances to either the operating fund or the rainy day fund. The ordinance may direct any remaining balances to one or both funds.

The next year's operating fund budget may be prepared by merging the LCPF fund balances and appropriations into the operating fund in anticipation of closing the LCPF. The budget advertisement for the following year's budget will show the budget and levy amounts for the operating fund as including the LCPF amounts.

**NOTE:** Libraries that prefer to continue spending from the LCPF must continue to update and adopt the Plan annually.

## GLOSSARY OF TERMS

The following definitions apply to the LCPF.

- 1) **REPAIR** means the restoration of a piece of equipment, a building, or grounds to the original condition of completeness from a worn, damaged, or deteriorated condition.
- 2) **EQUIPMENT** means a mobile or fixed unit of furniture or furnishings, a machine, an apparatus, an article, or a set of articles that meets all of the following conditions:
  - (1) It retains its original shape and appearance with use.
  - (2) It is non-expendable, which means that if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
  - (3) It represents an investment of money that makes it feasible and advisable to capitalize the item.
  - (4) It does not lose its identity through incorporation into a different or more complex unit or substance."Equipment" does not include a vehicle subject to licensing under IC 9.
- 3) **EMERGENCY** is defined with respect to the LCPF as follows:
  - a) repair or replacement due to a fire, flood, windstorm, mechanical failure, or other unforeseen circumstance; or
  - b) the unforeseeable availability of real property for purchase.

### COMPLETING THE LCPF SUMMARY PAGE

The purpose of the Summary Page is to summarize the expenditures, allocations, transfers, and revenues for the Plan. The general format is the same as the public notices for the Plan.

**CURRENT EXPENDITURES** is a summary of the planned expenditures noted in each major classification in the Plan for each year of the Plan for all locations.

**SUBTOTAL CURRENT EXPENDITURES** is the amount of expenditures, which require appropriation, that a Library plans to make in a given year.

**ALLOCATION FOR FUTURE PROJECTS** is the amount of funds that will accumulate or continue accumulating for projects to be expended in a future year of the Plan. Any Allocation for Future Projects should be clearly noted on the appropriate location page(s) in the Plan. If a Library plans to expend the Allocation in the second or third years of the Plan, this will increase the current expenditures and decrease the Allocation. If a Library does not intend to spend the Allocation in the second or third years, the Allocation for those years should show the total expected to be accumulated at the end of the year. The Allocation budgeted in the third year should include the amount accumulated in years one and two, plus what will be accumulated during year three. The summary page of the Allocation should be a cumulative summation of the Allocation from each location.

**CASH BALANCE AVAILABLE TO FUND THE PLAN** For Libraries beginning the first year of their first Plan, the beginning cash balance will be zero. For Libraries that have a Plan in effect, the January 1 cash balance of the first year will equal the estimated year-end cash balance

**plus** the amount of unexpended appropriations. The Plan should explain any unexpended appropriation from the prior year and note the total dollar amount of unexpended appropriations. For the second and third years of the Plan, Libraries should assume that funded appropriations carried forward from the previous year have been exhausted. Under normal circumstances, the projected January 1 cash balance for the second and third years of the Plan will be the prior years' Allocation for Future Projects.

ESTIMATED EXCISE, CVET AND FIT are estimates of revenue prepared in the same manner as the annual budget for other funds.

OTHER REVENUE refers to income to the Fund other than property taxes, such as interest income.

PROJECTED TAX RATE will be the estimated tax rate necessary to fund the Plan.

**RESOLUTION TO ADOPT LIBRARY CAPITAL PROJECTS FUND PLAN**

This resolution is adopted by the Library Board of \_\_\_\_\_  
(Library Name)  
of \_\_\_\_\_, County, Indiana.  
(County Name)

Whereas, a Library Capital Projects Fund has been established; and

Whereas, the Library Board is required under IC 36-12-12-3 to adopt a Plan with respect to the Library Capital Projects Fund; and

Whereas, the Library Board held a public hearing on the Plan on \_\_\_\_\_  
(Date)  
at \_\_\_\_\_  
(Location)

**THEREFORE, BE IT RESOLVED** by the Library Board that the Plan entitled \_\_\_\_\_  
(Title) of \_\_\_\_\_  
(Date)  
is hereby incorporated by reference into this resolution and is adopted as the Library Board's Plan with respect to the Library Capital Projects Fund.

**BE IT FURTHER RESOLVED** that the Library Board will submit a certified copy of this resolution (including the adopted Plan) to the appropriate local fiscal body for review and the Department of Local Government Finance under IC 36-12-12-4.

**ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.**

**AYE**

**NAY**

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**ATTEST:**

\_\_\_\_\_  
Secretary of Library Board

**Certificate of Submission to Appropriate Fiscal Body**

I, THE UNDERSIGNED REPRESENTATIVE OF \_\_\_\_\_ PUBLIC  
LIBRARY, \_\_\_\_\_ COUNTY, INDIANA, DO HEREBY CERTIFY TO THE \_\_\_\_\_  
\_\_\_\_\_ OF \_\_\_\_\_,  
(Appropriate Fiscal Body) (Unit) (County)  
INDIANA, THAT THE ATTACHED IS A COMPLETE TRANSCRIPT OF THE  
PROCEEDINGS HELD WITH RESPECT TO THE LIBRARY CAPITAL PROJECTS FUND  
PLAN ADOPTED BY THE ABOVE NAMED LIBRARY AT A MEETING HELD ON  
\_\_\_\_\_.  
(Date)

**NOTICE**

PURSUANT TO IC 36-12-12-4, THE APPROPRIATE FISCAL BODY SHALL HOLD A  
PUBLIC HEARING ON THIS ISSUE NOT LATER THAN 30 DAYS AFTER RECEIVING A  
CERTIFIED COPY OF THE PLAN AND EITHER REJECT OR APPROVE THE PLAN  
BEFORE AUGUST 1 OF THE YEAR THAT THE PLAN IS RECEIVED.

Submitted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ to the above named fiscal body.

\_\_\_\_\_  
(Signature of Secretary of Library Board)

**Instructional Note:** The "Submitted" date is the date the LCPF Plan was forwarded to the appropriate fiscal body.

**RESOLUTION OF APPROPRIATE FISCAL BODY OF ACTION ON LIBRARY  
CAPITAL PROJECTS PLAN**

**WHEREAS**, the \_\_\_\_\_ has adopted a Library Capital Projects Plan  
(Name of Library)  
as provided for in IC 36-12-12, be it resolved that the \_\_\_\_\_, being the  
(Name of Fiscal Body)  
appropriate Fiscal Body for the \_\_\_\_\_ as designated in IC 36-12-12-4,  
(Name of Library)  
does hereby \_\_\_\_\_ the Plan as received by this body on the \_\_\_\_\_ day  
(Approve/Reject)  
of \_\_\_\_\_, 20\_\_.

**ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.**

**AYE**

**NAY**

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**ATTEST:**

\_\_\_\_\_  
Secretary of Fiscal Body

**Instructional Note:** Must be adopted before August 1 of the current year.

# **NOTICE TO TAXPAYERS OF \_\_\_\_\_ PUBLIC LIBRARY**

Notice is hereby given to the taxpayers of \_\_\_\_\_, \_\_\_\_\_ County, that the Library Board  
 \_\_\_\_\_  
 (Library Name) (County Name)

will meet at \_\_\_\_\_, on \_\_\_\_\_ for the purpose of considering a proposal to establish a  
 \_\_\_\_\_  
 (Location) (Date and Time)

Library Capital Projects Fund Plan under IC 36-12-12. The following is a general outline of the proposed Plan.

<b>CURRENT EXPENDITURES</b>	20__	20__	20__
(1) Planned construction, repair, replacement, or remodeling	_____	_____	_____
(2) Acquisition of real property	_____	_____	_____
(3) Site development	_____	_____	_____
(4) Emergency Allocation	_____	_____	_____
(5) Purchase, lease, or repair of equipment	_____	_____	_____
(6) Purchase, lease, upgrading, repair, and maintenance of computer hardware and computer software	_____	_____	_____
<b>SUBTOTAL CURRENT EXPENDITURES</b>	_____	_____	_____
(7) Allocation for Future Projects (cumulative totals)	_____	_____	_____
<b>TOTAL EXPENDITURES AND ALLOCATIONS</b>	_____	_____	_____
<b>SOURCES AND ESTIMATES OF REVENUE</b>			
(1) January 1 cash balance (for each year of Plan)	_____	_____	_____
(2) Less encumbered appropriations	_____	_____	_____
(3) Cash balance available for current Plan [(1) minus (2)]	_____	_____	_____
(4) Plus property tax revenue	_____	_____	_____
(5) Plus auto excise, CVET, and Financial Institutions Tax receipts	_____	_____	_____
(6) Plus other revenue	_____	_____	_____
<b>TOTAL FUNDS AVAILABLE FOR PLAN</b>	_____	_____	_____

Based upon an anticipated assessed valuation of \_\_\_\_\_  
 The projected tax rate for the Library Capital Projects Fund will be \_\_\_\_\_

Taxpayers are invited to attend the meeting for a more detailed explanation of the Plan and to exercise their right to be heard on the proposal.

(Show names and titles  
 of board members.)

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 \_\_\_\_\_  
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 \_\_\_\_\_)

Attest:

\_\_\_\_\_  
 Secretary of Library Board  
 Date:

Township: Sample Notice to Taxpayers by Fiscal Body (LCPF)

NOTICE TO TAXPAYERS

The Township Board of \_\_\_\_\_ Township, \_\_\_\_\_ County, Indiana, will hold a public hearing on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ a.m./p.m. at the office of the \_\_\_\_\_ Township Trustee, \_\_\_\_\_, Indiana, for  
(address)  
the purpose of rejecting or approving the Library Capital Projects Fund Plan for the years 20\_\_\_\_-20\_\_\_\_, for the \_\_\_\_\_.  
(Name of Library)

\_\_\_\_\_  
Township Trustee

County: Sample Notice to Taxpayers by Fiscal Body (LCPF)

NOTICE TO TAXPAYERS

The \_\_\_\_\_ County Council, \_\_\_\_\_ County, Indiana, will hold a public hearing on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ a.m./p.m. at the \_\_\_\_\_, \_\_\_\_\_, Indiana, \_\_\_\_\_  
(location of meeting) (address)  
for the purpose of rejecting or approving the Library Capital Projects Fund Plan for the years 20\_\_\_\_-20\_\_\_\_, for the \_\_\_\_\_.  
(Name of Library)

\_\_\_\_\_  
County Auditor

City or Town: Sample Notice to Taxpayers by Fiscal Body (LCPF)

NOTICE TO TAXPAYERS

The \_\_\_\_\_ City (or Town) Council, \_\_\_\_\_ County, Indiana, will hold a public hearing on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ a.m./p.m. at the \_\_\_\_\_, \_\_\_\_\_, Indiana,  
(location of meeting) (address)  
for the purpose of rejecting or approving the Library Capital Projects Fund Plan for the years 20\_\_-20\_\_, for the \_\_\_\_\_.  
(Name of Library)

\_\_\_\_\_  
Clerk-Treasurer

**(LCPF AMENDMENT NOTICE)**  
**NOTICE TO TAXPAYERS OF \_\_\_\_\_ PUBLIC LIBRARY**

Notice is hereby given to the taxpayers of \_\_\_\_\_, \_\_\_\_\_ County, that: the Library Board  
met at \_\_\_\_\_, on \_\_\_\_\_ because the Library Board determined that the Library Capital  
(Location) (Date and Time)  
Projects Fund Plan it adopted for the years 20\_\_-20\_\_ required amendment; and that the Library Board did adopt a resolution to  
amend said Plan at the meeting. A brief description of the amendment is as follows:

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The following is a general outline of the Plan as amended:

**CURRENT EXPENDITURES**

	20__	20__	20__
(1) Planned construction, repair, replacement, or remodeling	_____	_____	_____
(2) Acquisition of real property	_____	_____	_____
(3) Site development	_____	_____	_____
(4) Emergency Allocation	_____	_____	_____
(5) Purchase, lease, or repair of equipment	_____	_____	_____
(6) Purchase, lease, upgrading, repair, and maintenance of computer hardware and computer software	_____	_____	_____

**SUBTOTAL CURRENT EXPENDITURES**

(7) Allocation for Future Projects (cumulative totals)	_____	_____	_____
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**TOTAL EXPENDITURES AND ALLOCATIONS**

**SOURCES AND ESTIMATES OF REVENUE**

(1) January 1 cash balance (for each year of Plan)	_____	_____	_____
(2) Less encumbered appropriations	_____	_____	_____
(3) Cash balance available for current Plan [(1) minus (2)]	_____	_____	_____
(4) Plus property tax revenue	_____	_____	_____
(5) Plus auto excise, CVET, and Financial Institutions Tax receipts	_____	_____	_____
(6) Plus other revenue	_____	_____	_____

**TOTAL FUNDS AVAILABLE FOR PLAN**

Based upon an anticipated assessed valuation of	_____	_____	_____
The projected tax rate for the Library Capital Projects Fund will be	_____	_____	_____

Taxpayers are invited to attend the meeting for a more detailed explanation of the Plan and to exercise their right to be heard on the proposal.

(Show names and titles  
of board members.)

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Attest:

\_\_\_\_\_  
Secretary of Library Board  
Date:

**NOTE: PROOFS OF PUBLICATION AND COUNTY AUDITOR'S CERTIFICATE OF NO REMONSTRANCE MUST BE FORWARDED TO THE DEPARTMENT NOT LATER THAN SEVEN DAYS FOLLOWING THE CLOSE OF THE OBJECTION PERIOD.**

**NOTICE OF ADOPTION**

Notice is hereby given to the taxpayers of \_\_\_\_\_, \_\_\_\_\_ County, that the Library Board met at \_\_\_\_\_, on \_\_\_\_\_ to adopt a Library Capital Projects Fund Plan for the years 20\_\_\_\_-20\_\_\_\_. The proper legal officers of \_\_\_\_\_ are hereby required by IC 36-12-12-5 to publish the following notice:

**CURRENT EXPENDITURES**

- |  |        |        |        |
|--|--------|--------|--------|
|  | 20____ | 20____ | 20____ |
| (1) Planned construction, repair, replacement, or remodeling                                       | _____  | _____  | _____  |
| (2) Acquisition of real property   | _____  | _____  | _____  |
| (3) Site development   | _____  | _____  | _____  |
| (4) Emergency Allocation   | _____  | _____  | _____  |
| (5) Purchase, lease, or repair of equipment  | _____  | _____  | _____  |
| (6) Purchase, lease, upgrading, repair, and maintenance of computer hardware and computer software | _____  | _____  | _____  |

**SUBTOTAL CURRENT EXPENDITURES**

- |  |       |       |       |
|--|-------|-------|-------|
| (7) Allocation for Future Projects (cumulative totals) | _____ | _____ | _____ |
|--|-------|-------|-------|

**TOTAL EXPENDITURES AND ALLOCATIONS**

**SOURCES AND ESTIMATES OF REVENUE**

- |   |       |       |       |
|---|-------|-------|-------|
| (1) January 1 cash balance (for each year of Plan)                  | _____ | _____ | _____ |
| (2) Less encumbered appropriations                                  | _____ | _____ | _____ |
| (3) Cash balance available for current Plan [(1) minus (2)]         | _____ | _____ | _____ |
| (4) Plus property tax revenue                                       | _____ | _____ | _____ |
| (5) Plus auto excise, CVET, and Financial Institutions Tax receipts | _____ | _____ | _____ |
| (6) Plus other revenue  | _____ | _____ | _____ |

**TOTAL FUNDS AVAILABLE FOR PLAN**

Based upon an anticipated assessed valuation of \_\_\_\_\_  
The projected tax rate for the Library Capital Projects Fund will be \_\_\_\_\_

Ten or more taxpayers in the library district who will be affected by the Plan may file a petition with the county auditor of \_\_\_\_\_ County, not later than ten days after publication of this notice, setting forth their objections to the Plan. Upon filing of the petition, the county auditor shall immediately certify the same to the Department of Local Government Finance, which will fix a date and conduct a public hearing on the Plan before issuing its approval, modification, or disapproval thereof.

(Show names and titles  
of board members.)

(  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_)

Attest:

\_\_\_\_\_  
Secretary of Library Board  
Date:

## Procedure Checklist

Have you included:	<u>Y/N</u>
Cover page with contact name, address, e-mail, phone number and fax number	_____
Proof of publication of public hearing held by Library Board	_____
Certificate of Submission from Library Board to fiscal body	_____
Proof of publication of public hearing held by fiscal body	_____
Proof of publication of notice of adoption	_____
Auditor's Certificate of No Remonstrance	_____
Certified Plan in which the following have been addressed:	_____
General Description	_____
Area of Library District	
Name of location of Library, including contact person's information	
Composition of governing body	
Number of employees	
Current annual budget, property tax rates, and levies for all funds	
List of Present Facilities	_____
Name and location of each facility	
Year constructed	
Estimated current value	
Detailed evaluation of each facility	
Identification and description of land owned for future development	
Library Service Area	_____
Area in square miles	
Population served	
Annual statistics (circulation/hours of operation/collection size, etc.)	
Anticipated Capital Projects Fund Resources	_____
Sources and amount of anticipated income	
(including an explanation of January 1 cash balance for first year of Plan)	
Projected assessed value, tax rates, and levies for each year of Plan	
Proposed Use of Plan	_____
Planned facility needs	
Acquisition of real property	
Site development	
Emergency Allocations	
Purchase, lease, Repair, and maintenance of equipment	
Computer hardware and software	
Description and amount for future allocations	
Is the Plan balanced (do Total Expenditures and Allocations equal the Total Funds Available for Plan)?	_____
Do the columns in the Plan add up correctly (mathematically)?	_____